

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF IOWA

|                     |   |                          |
|---------------------|---|--------------------------|
| IN RE:              | ) | CHAPTER 7                |
|                     | ) |                          |
| Kevin George Smith, | ) | CASE NO. 24-00638        |
| Sarah Beth Smith,   | ) |                          |
|                     | ) | APPLICATION FOR APPROVAL |
| Debtor(s).          | ) | OF EMPLOYMENT OF         |
|                     | ) | ATTORNEY OR ACCOUNTANT:  |
|                     | ) | RECOMMENDATION AND       |
|                     | ) | ORDER                    |

1. Applicant is the Trustee in this case.
2. Applicant believes that the employment of an accountant is necessary to represent or assist Trustee in carrying out the Trustee's duties as follows:

The services of an accountant will be necessary to represent the Trustee and the Bankruptcy Estate's interest in preparing income tax returns, and to carry out such other tax and accounting services as the Trustee deems necessary and in the best interests of the bankruptcy estate.

3. David L. Koch, and Koch & Lipkea P.C. 2750 First Avenue NE Suite 420, Cedar Rapids, IA 52402, is qualified by reason of practice and experience to render such representation or assistance.

4. The compensation will be as follows:

\$1,200.00 for each year's tax returns prepared, and \$350.00 per hour for consultation on tax matters if needed, plus reimbursement of out-of-pocket expenses.

5. Applicant has disclosed to the undersigned that he has the following connections with the debtor(s), creditors, or any other parties-in-interest: None.

WHEREFORE, applicant prays that the Court approve such employment by the Trustee.

Dated: \_\_06.13.25\_\_

\_\_\_/s/ Renee K. Hanrahan\_\_\_\_\_  
Trustee

RULE 2014(a) VERIFICATION

I, David L. Koch, of Koch & Lipkea P.C., named in the foregoing Report, declare under penalty of perjury that the foregoing is true and correct according to the best of my knowledge and belief.

Dated: \_06.10.25 \_\_\_\_\_ SIGNED: \_/s/David L. Koch \_\_\_\_\_

RECOMMENDATION OF THE UNITED STATES TRUSTEE

Based on the Application made by the trustee, I recommend that the professional employment applied for by the trustee be approved for the purpose indicated in the application.

Dated and Entered: 6/17/25

United States Trustee, Region 12

By: /s/ L. Ashley Wieck

United States Trustee's Office  
111 7<sup>th</sup> Avenue SE, Suite 2800  
Cedar Rapids IA 52401-2101  
319.364.2211

ORDER

Upon the foregoing Application and Recommendation and for cause shown, and pursuant to the provisions of Title 11, United States Code, §327, it is

ORDERED, the professional employment applied for is hereby APPROVED subject to the limitations provided for by Title 11, United States Code, §328.

Dated and Entered: \_\_\_\_\_

\_\_\_\_\_  
UNITED STATES BANKRUPTCY JUDGE